IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE SIXTEENTH DAY OF JUNE
TWO THOUSAND AND FOUR

PRESENT
THE HON'BLE MR JUSTICE BILAL NAZKI
and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 28129 of 1998

Between:
Agricultural Market Committee,
Rep. by its Secretary, Y.Adivi Reddy,
S/o. Venkata Reddy, R/o. Rayadurg,
Ananthapur District,

.....PETITIONER

AND

1.The Mandal Revenue Officer,
Rayadurg Mandal, Ananthapur Dist.
2.The District Collector,
Ananthapur District, Ananthapur.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ or direction more particularly one in the nature of writ of Mandamus declaring the action of the 1st respondent in issuing proceedings in Form-I, Dt.19.9.98 as highly illegal, arbitrary, unjust and without authority and jurisdiction and set aside the same and consequently declare that the petitioner Market Committee is not liable to pay NALA TAX and to pass appropriate orders.

For the Petitioner: MR.BADANA.BHASKARA RAO, Advocate.

For the Respondents No.: SPL GP FOR TAXES

The Court made the following :

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ORDER: (PER SRI BN, J)

Heard learned counsel for the parties. The grievance of the petitioner is that he has been assessed to tax under A.P. Non Agricultural Land Assessment Act, 1963 (for short 'the Act'), no notice was ever given to him before the order was passed and there was an infraction of Rule 3 of A.P. Non Agricultural Land Assessment Rules, 1963 (for short 'the Rules'). He submits that a similar case has already been decided by this Court being W.P.NO.4195 of 1999. Following that judgment, we set aside the impugned order and remit the matter to the Mandal Revenue Inspector with a direction to re-determine the tax liability of the petitioner under the Act after giving notice to the petitioner in form No.1 under Rule 3 of the Rules and also afford him a reasonable opportunity of putting forth his case. The writ petition is accordingly allowed. No costs.

That Rule Nisi has been made absolute as above.

Witness the Hon'ble Sri Devinder Gupta, the Chief Justice on this the 16th day of June, Two Thousand and Four.

ASSISTANT REGISTRAR

// TRUE COPY //

SECTION OFFICER

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Copy to:
1.The Mandal Revenue Officer,
Rayadurg Mandal,
Ananthapur District.
2.The District Collector,
Ananthapur District,
Ananthapur.
3.Two CCs to The Spl.Govt.Pleader for Taxes (OUT)
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